

# HOUSE . . . . . No. 2337

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By Mr. Knuuttila of Gardner, petition of Brian Knuuttila and others  
relative to the taxation of certain professional athletes. Revenue.

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## The Commonwealth of Massachusetts

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### PETITION OF:

Brian Knuuttila  
Stephen M. Brewer

Christine E. Canavan  
John W. Scibak

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In the Year Two Thousand and Five.

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### AN ACT PROVIDING FOR THE TAXATION OF CERTAIN PROFESSIONAL ATHLETES.

*Be it enacted by the Senate and House of Representatives in General  
Court assembled, and by the authority of the same, as follows:*

- 1 Subsection (a) of section 5A of Chapter 62 of the General Laws,
- 2 as appearing in the 2000 Official Edition, is hereby amended by
- 3 inserting after the third sentence the following sentence:—
- 4 For the purposes of this section, gross income shall include that
- 5 percentage of the income of a professional athlete attributable to
- 6 the number of contests or games held in the commonwealth as
- 7 related to the total number of games or contests his team plays or
- 8 contests in a taxable year.